

UNEMPLOYMENT INSURANCE

A GUIDE FOR EMPLOYERS DURING COVID-19



**We know these are
uncertain times.**

We are here to help.



UNEMPLOYMENT TAX DIVISION



WHAT WE DO:

- ✓ Assist Employers with registering and establishing Unemployment Tax accounts
 - ✓ Process quarterly reports and payments (Unemployment Insurance (UI) only and UI/Workers' Compensation Joint) - wyui.wyo.gov and paper forms
 - ✓ Provide Certificates of Good Standing - <http://cogs.state.wy.us/>
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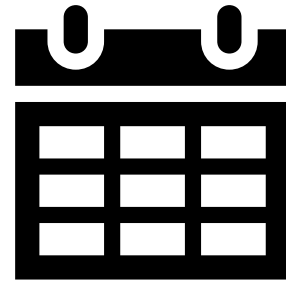
**DOING
BUSINESS
DURING
COVID-19**



QUARTER 1, 2020 REPORTING REQUIREMENTS

DUE DATE: → **APRIL 30, 2020**

**LAST DAY OF THE MONTH
FOLLOWING THE END OF THE
QUARTER**



**Workers' Compensation and
Unemployment Insurance**



We recognize an urgent need for a grace period with the effects of the COVID-19 pandemic. The following guidance applies to those business affected by the pandemic.



Unemployment Insurance will consider writing off any interest that accrues from Q1-2020 reporting due to issues related to or a direct result of COVID-19. Employers wishing to avail themselves of this write-off should send a written request explaining how the COVID-19 pandemic interfered with its ability to pay Q1-2020 premiums.



You can send your request using any of the following methods:

- ✓ Email: dws-covid19wcuirequests@wyo.gov
- ✓ Fax: 307-235-3278
- ✓ Mail:

Unemployment Tax Division
Attn: Kris Funk
PO Box 2760
Casper, WY 82602

All paper reports and payments for Quarter 1 2020 received in-person or postmarked between 5/1/20 and 7/31/20 will be entered into our systems as timely (4/30/20).



UNEMPLOYMENT BENEFITS AND **LLCs**

Wyoming statutes are very specific when it comes to UI coverage for LLC members, specifically as it relates to scope of employment.

**You can learn more by referencing
W.S. 27-3-108 and 27-3-502**



TRADITIONAL UNEMPLOYMENT INSURANCE BENEFITS

Minimum
weekly
benefit:

\$36

Maximum
weekly
benefit:

\$508

Weeks of
unemployment
benefits:

11-26



What is available to employees under the **CARES ACT**?



PANDEMIC UNEMPLOYMENT ASSISTANCE

If an individual is self-employed, a contract worker, or are otherwise not eligible for regular unemployment benefits, and is not working due to COVID-19, he/she may be eligible for Pandemic Unemployment Assistance (PUA). This program is retroactive to January 27, 2020, but the start date is driven by the claimant's last date of work.



PANDEMIC UNEMPLOYMENT ASSISTANCE

This program will provide an additional 13 weeks of benefits, for a total of up to 39 weeks of unemployment coverage.



FEDERAL PANDEMIC UNEMPLOYMENT INSURANCE

An additional \$600 will be added to each weekly payment. Claimants do not have to apply for this separately. This program is in effect from March 29, 2020 through July 25, 2020 for eligible weeks.



NOTE

Expanded eligibility for those laid off due to COVID-19 will include no work search requirement and no registration requirement





**Who is not
eligible?**



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- ✓ Individuals who have the ability to telework with pay
 - ✓ Receiving paid sick leave or other paid leave benefits
 - ✓ Individuals receiving additional state benefits
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**What does
job attached
mean?**



To be **job attached** to an employer, an employee must be returning to work under the following circumstances:



1

Within twelve weeks from the effective date of their claim, full time or for the same number of hours they worked in the base period

2

For an employer that paid at least fifty percent of their base period wages.





Employers can request for an employee to be job-attached for up to 12 weeks, you can collect unemployment benefits **without having to look for other work.**



To remain eligible for unemployment benefits, federal law requires that those who have been placed on a temporary layoff related to the COVID-19 pandemic **must return to work if called back.**



Not returning to work when there is available work could be considered a “refusal of work” and could potentially **disqualify claimants from receiving unemployment insurance benefits.**




**Do you have
additional
questions?**

We can help.

**Call the UI Tax Helpline at
307-235-3217**





**WE ARE IN THIS
TOGETHER,
WYOMING!**

